



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Mark Winick
DOCKET NO.: 23-00175.001-R-1
PARCEL NO.: 16-30-410-013

The parties of record before the Property Tax Appeal Board are Mark Winick, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$61,573
IMPR.: \$123,409
TOTAL: \$184,982

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 2-story dwelling of wood siding exterior construction with 2,777 square feet of living area. The dwelling was constructed in 1975 and is approximately 48 years old. Features of the home include a basement with finished area,¹ central air conditioning, a fireplace, and a 2-car garage with 483 square feet of building area. The property has a 12,054 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$475,000 as of January 1, 2023. The appraisal was prepared by Audrey Clamage, and Illinois certified residential appraiser, for ad valorem tax purposes.

¹ The Board finds the best evidence of basement finish is found in the appellant's appraisal which contains interior photographs of the subject home including finished basement area.

Under the sales comparison approach, the appraiser selected three comparable sales located within 0.81 of a mile from the subject. The comparables have 10,881 or 12,053 square foot sites that are improved with 2-story homes of brick and/or cedar exterior construction ranging in size from 2,566 to 2,888 square feet of living area. The dwellings are 49 or 51 years old. Each home has a basement, two of which have finished area, central air conditioning, and a 2-car garage. Two homes each have a fireplace. The comparables sold from June 2021 to November 2022 for prices ranging from \$415,000 to \$555,000 or from \$159.00 to \$216.29 per square foot of living area, including land. The appraiser noted comparable #1 was an older sale selected for its location on the subject's street, but is superior to the subject in updates and sold in 3 days above its listing price, and comparable #3 sold in 9 days as a cash sale in an "as is" condition.

The appraiser made adjustments to the comparables for differences from the subject and for financing concessions to arrive at adjusted sale prices ranging from \$430,680 to \$533,440. Based on this analysis, the appraiser concluded a value for the subject of \$475,000 as of January 1, 2023.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$184,982. The subject's assessment reflects a market value of \$555,002 or \$199.86 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.23 of a mile from the subject. One comparable is reported to have an 11,664 square foot site; no site sizes were reported for two comparables. The comparables are improved with 2-story homes of brick exterior construction ranging in size from 2,556 to 2,644 square feet of living area. The dwellings range in age from 45 to 52 years old. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 441 to 499 square feet of building area. The comparables sold from March 2022 to June 2023 for prices ranging from \$550,000 to \$794,000 or from \$211.99 to \$300.87 per square foot of living area, including land.

The board of review submitted a brief contending that the appraiser concluded a value below the median of the three comparables sales. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the only credible evidence of the subject's market value is the appraisal presented by the appellant.

² Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Adm.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Adm.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant presented an appraisal and the board of review presented three comparable sales in support of their respective positions before the Board. The Board gave less weight to the appraisal submitted by the appellant. The appraiser selected one comparable that sold less proximate in time to the assessment date due to its location on the subject's street, even though the board of review's comparable #2, which is also located on the subject's street, sold in March 2022 and could have been selected as a comparable. The appraiser also selected one comparable that sold for considerably less than the other sales in this record and was reported to have sold in an "as is" condition. For these reasons, the Board finds the appraisal states a less credible and/or reliable opinion of value and the Board will instead consider the raw sales data presented by both parties.

The record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appraisal sale #1, which sold less proximate in time to the assessment date than the other sales in this record. The Board also gives less weight to the appraisal sale #3, which sold for considerably less than the other sales in this record, indicating this sale was an outlier. The Board gives less weight to the board of review's comparables #1 and #3 for which no site sizes were provided. Moreover, the board of review's comparable #3 sold for considerably more than the other sales in this record, indicating this sale may be an outlier.

The Board finds the best evidence of market value to be the appraisal sale #2 and the board of review's comparable #2, which sold more proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, site size, and most features, although one home lacks basement finish that is a feature of the subject, suggesting an upward adjustment to this comparable would be needed to make it more equivalent to the subject. These comparables sold for prices of \$525,000 and \$560,500 or \$181.79 and \$211.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$555,002 or \$199.86 per square foot of living area, including land, which is bracketed by the two best comparables in this record. Based on this record, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: _____

December 17, 2024



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mark Winick, by attorney:
Abby L. Strauss
Schiller Law P.C.
33 North Dearborn
Suite 1130
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085